MR. R. KRISHNA PILLAI (*Chief Secretary to Government*): (*a*) 39.

(*b*) Sixteen suits were decreed against the Government and five were compromised.

Complaints against Income Tax Officers.

333. MR. JOSEPH PANJIKARAN (*Shertallai*): (*a*) Have the merchants of Changanachery and Atirampuzha sent separate resolutions to the Government pointing out the hardships they are subjected to, owing to the arbitrary way in which income tax officers discharge their functions?

(*b*) Have the Government made any inquiries into the allegations contained in the resolutions of the traders of the Changanachery and Atirampuzha submitted to them?

MR. R. KRISHNA PILLAI (*Chief Secretary to Government*): (*a*) Yes.

(*b*) A report has been called for from the Income Tax Commissioner in both the cases.

Estimate of Taxable Income.

334. MR. JOSEPH PANJIKARAN (*Shertallai*): Is it a fact that, in estimating taxable income, the income tax officers estimate it as varying from 5 to 10 per cent. of the capital outlay?

MR. R. KRISHNA PILLAI (*Chief Secretary to Government*): In cases where accounts are not properly kept or where the value of stock at the beginning and at the end of the year is not ascertainable, the collectors of income tax have to resort to the method of arriving at the profits at so much per cent. of the total turnover of the business. The percentage varies with the class of business and the place where it is carried on.

Entries made by Income Tax Officers in Account Books.

335. MR. JOSEPH PANJIKARAN (*Shertallai*): Do the income tax officers make entries in the account books of traders to the effect that those books are not trustworthy?

MR. R. KRISHNA PILLAI (*Chief Secretary to Government*): It is reported that no instance of the kind has come to the notice of the Income Tax Commissioner.

Assessment of Income Tax from the Merchants of Changanachery and Atirampuzha.

336. MR. JOSEPH PANJIKARAN (*Shertallai*): (*a*) How many assessees are there for the current year from among the merchants of Changanachery and Atirampuzha?

(*b*) What is the amount of tax sought to be realised from them?

(*c*) Will the Government be pleased to state the number of assessees whose account books were believed in and acted upon and the number of assessees whose books were not so believed in? In the latter

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[Mr. V. Subba Aiyar.]

class of cases, do the officers concerned state any reasons for disbelieving the accounts?

MR. R. KRISHNA PILLAI (*Chief Secretary to Government*):

(*a*) 37.

(*b*) Rs. 5,675, chs. 4.

(*c*) Such information is confidential and cannot be disclosed. Collectors have instructions to record reasons for non-acceptance of accounts.

Rules of Procedure for Bench Magistrates' Courts.

337. MR. A. GOVINDA MENON (*Alangad* cum *Parur*): Will the Government be pleased to state:

(*a*) whether they are aware that the absence of definite rules regarding the powers of the Magistrates individually and collectively of Bench Magistrates' Courts and the procedure to be adopted by those courts often tend to create difficulties and delay in the trial and disposal of cases; and

(*b*) whether, in view of the above fact, they will see, without delay, to the framing and publication of the rules in question?

MR. R. KRISHNA PILLAI (*Chief Secretary to Government*):

(*a*) Government have no information.

(*b*) The matter will be looked into.

Bill re. Edavakais.

338. MR. L. R. RAJA RAJA VARMA KOIL TAMPURAN (*Edavakai*): Will the Government be pleased to state:

(*a*) whether, about two years back, the Vanjipuzha Chief brought to the notice of the Government the necessity for an Edavakai Regulation;

(*b*) whether his request was considered and the Additional Head Sirkar Vakil was directed to draft a Bill; and

(*c*) if so, what progress the work has made since, and when the Bill will be published?

MR. V. SUBBA AIYAR (*Additional Head Sirkar Vakil*):

(*a*) Yes.

(*b*) Yes.

(*c*) A Bill has been drafted by the Additional Head Sirkar Vakil and it awaits examination by the Government.

MR. L. R. RAJA RAJA VARMA KOIL TAMPURAN (*Edavakai*): When can we expect the Bill to come up?

MR. V. SUBBA AIYAR (*Additional Head Sirkar Vakil*): As early as possible. It cannot come up in the next session; in the session after that, it is likely to come up.

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